

**MINUTES OF BOARD OF REVIEW**  
**May 19, 2011**

**I. Call to Order, Roll Call**

The meeting of the Village Board of Review of the Village of Slinger was called to order by Chairperson Murphy at 300 Slinger Road, Slinger, WI, at 12:00 p.m. on Thursday, May 19, 2011 with the following members present: President Brandt, Chairperson Murphy, and Trustee Gundrum. Also present were Village Assessor Michael Grota of Grota Appraisals and Deputy Clerk Wilber.

**II. Election of Chair and Clerk**

Motion Brandt/Gundrum to appoint Chairperson Murphy as Chairperson of the Board of Review and to appoint Deputy Clerk Wilber as Clerk of the Board of Review; carried.

**III. Verify Member Training Affidavit**

Clerk Wilber informed the Board that she obtained Board of Review training within the past two years as required under WI Stat 70.46(4) and that training was completed on March 15, 2011. She stated that the training affidavit had been filed with the Department of Revenue on March 15, 2011.

**IV. Receive 2011 Assessment Roll and Signed Affidavit from Village Assessor**

Clerk Wilber informed the Board that the 2011 Assessment Roll had been received from Assessor Grota. Assessor Grota submitted his signed Assessor's Affidavit and Clerk Wilber accepted it for inclusion in the Board of Review record.

**V. Examine the 2011 Assessment Roll**

Clerk Wilber informed the Board that the Clerk's preliminary review had been conducted prior to this meeting and all questions or concerns had been addressed with the Village Assessor. The Board then conducted a brief review of the Assessment Roll.

Assessor Grota provided the changes that had been made to the Assessment Roll since the Open Book session held on April 26, 2011 and Clerk Wilber accepted them for addition to the Assessment Roll.

**VI. Hear Waiver of 48-Hour Notice of Intent to File Objection Requests**

Chairperson Murphy stated that before hearing any waiver requests, the Board had two items to consider. She stated that a question concerning the status of a number of parcels that may or may not qualify for agricultural use designation had come up and more research would be needed before the matter could be resolved. She asked if the Board would consider scheduling a second hearing on June 20<sup>th</sup> to review those portions of the assessment roll, as that would give adequate time for staff to review the various parcels involved. Chairperson Murphy stated that staff had also received an e-mail from one of the parties scheduled for a hearing this afternoon and that person indicated he would be unable to attend on today's date. She asked if the Board wished to reschedule that hearing for the 20<sup>th</sup> as well, if the adjournment to that date is approved. Board members agreed that the Board of Review should be adjourned to the 20<sup>th</sup> after today's objections are heard.

Clerk Wilber asked if anyone needed to request a waiver of the 48-hour notice requirement. Ms. Lonita Zarling, 1022 Woodview Ct #1, stated that she wished to appear before the Board but she was not aware that she needed to have submitted a Notice of Intent to File an Objection prior to this date. Ms. Zarling stated she went to the Open Book session and thought the information from there would be carried over. Chairperson Murphy explained that a Notice of Intent had to be received at least 48 hours prior to this meeting to give the Assessor an opportunity to review the matter and prepare his testimony.

Chairperson Murphy asked Assessor Grota if he would be able to waive the 48-hour notice and hear Ms. Zarling's objection on this date. Assessor Grota stated he did not have the file available at this time. Board members stated that this hearing could be scheduled for June 20, 2011 and Ms. Zarling was instructed to file a Notice of Intent and Objection Form with the Village office.

**VII. Receive Objection Forms Not Previously Filed (first two hours only unless waived)**

Chairperson Murphy stated that no objection forms had been received as of this time that had not been filed prior to this meeting.

**VIII. Hear Objections to Property Assessments and Take Action as Necessary**

**A. Tax Key #V5-0319-063 509 Highview Drive**

**David and Rebecca Hein**

Chairperson Murphy gave a brief overview of the procedure that would be used for today's hearings and explained that under state law, the Board is required to uphold the assessor's valuation as correct unless the taxpayer provides testimony showing the valuation to be incorrect.

Clerk Wilber introduced the first hearing for tax key #V5-0319-063 located at 509 Highview Drive with a total assessed value of \$191,400. She swore in all witnesses to this hearing, which were property owner David Hein and Assessor Grota.

Mr. Hein informed the Board that his house was the former rectory for his church and was kept in poor condition for several years. He stated that the congregation had already made the decision to repair and sell the property before he was appointed to this church, but the house had not yet been listed on the market. He stated that when he received his present appointment, he inspected the house, noted the many repairs needed and decided to offer \$120,000 for the house in consideration of all the work that would need to be done. Mr. Hein stated that the congregation agreed to accept his \$120,000 because of the poor condition of the property and there was no consideration given to his position or relationship to the church.

Mr. Hein explained that the many repairs needed include a complete regarding and replacement of the lawn, a walkway that had to be removed because of the bad pitch, and hollow doors that need to be replaced with fire doors. He stated that there was also severe water damage to the third bedroom that left it uninhabitable at this time. He also stated that the outside shed is in very poor condition and will probably need to be demolished.

Mr. Hein provided a list of values for other houses in the neighborhood and stated that only one house is a structural twin to his. He stated that the 2009 assessment for that house was \$180,600 even though the house has a quiet backyard and his lies next to HWY 175, a busy thoroughfare.

Assessor Grota asked Mr. Hein if the property had been advertised for \$179,000. Mr. Hein stated that the congregation had decided to sell it just prior to his appointment and had planned to list it for \$150,000. He stated that after he expressed an interest in purchasing the house and doing the repairs himself, a realtor had inspected the house and stated that the value would be \$165,000 after all the repairs are completed. Mr. Hein stated he is working on the repairs as time and budget allow, but most of them are not yet complete.

Assessor Grota stated the assessment review showed the building to be in good condition in consideration of its age and he reviewed the factors that were used to arrive at the assessed value. Board members asked why the comparable value calculated by the Assessor was lower than the assessed value give. Assessor Grota stated this was a result of the Village's overall assessment ration, which will be over 100% of market value again this year.

Discussion was held on how the value would be affected once Mr. Hein has completed the repairs needed on the property. Assessor Grota explained that some of the improvements, such as the lawn grading, would not necessarily add to the home's value. He stated that other repairs requiring some kind of permit would increase the value of the property.

Mr. Hein questioned the rec room designation since the area is not finished. Assessor Grota stated that his file also indicates that the area is rough at this time and there is a note to conduct a follow-up review to see if work has been completed. Assessor Grota agreed that there may be some question as to the condition of the home and the Board may wish to address this now.

Motion Brandt/Gundrum to determine that the taxpayer has presented sufficient evidence to rebut the presumption of correctness granted by law to the Assessor and to reduce the property valuation for parcel #V5-0319-063 to \$179,000. A roll call vote was taken on the motion with the following result: Yea's: Brandt, Gundrum, Murphy; Nay's: none. The motion was passed.

Assessor Grota provided Mr. Hein with the Notice of Board of Review Determination and further appeal procedures information.

- B. Tax Key #V5-0606-00B American Eagle Drive**
- Tax Key #V5-0606-00D American Eagle Drive**
- Tax Key #V5-0606-00K American Eagle Drive**  
**(formerly #V5-0606-00G)**
- Tax Key #V5-0606-00H American Eagle Drive**
- Tax Key #V5-0606-00L American Eagle Drive**  
**(formerly #V5-0606-00J)**
- Park Bank – Donald Morell, Agent**

Clerk Wilber stated that the next hearing involved five parcels and asked if all should be introduced at this time. Chairperson Murphy asked the property owner's representative, Donald Morell, for his preference. Mr. Morell stated the parcels could be introduced together since the owner considers them an integrated property. Clerk Wilber introduced the hearing for tax key parcels #V5-0606-00B assessed at \$3,895,500, #V5-0606-00D assessed as exempt, #V5-0606-00K assessed at \$364,800, #V5-0606-00H assessed at \$904,800 and #V5-0606-00L assessed at \$867,000, all located along American Eagle Drive. She swore in all witnesses to this hearing, which were agent Donald Morell and Assessor Grota.

Mr. Morell submitted a copy of an appraisal prepared in 2009 that lists the total value of all properties combined at \$3,500,000. He stated that 20 comparable properties were used in this calculation, from Slinger and similar communities.

Assessor Grota stated it should be noted that the appraiser is not present to answer questions about this form. He stated that the appraisal was made for the property as one entity, but the lots are set up for individual sales and this will increase their value when totaled. Mr. Morell stated there was a section in the appraisal that discusses the parcels as individual units also.

Assessor Grota stated it appeared that discounts were used to calculate the appraised value, with consideration given to potential end uses. Assessor Grota pointed out that the appraised value for the combined properties equals \$83,000 per acre, but it is his experience that there are very few similar properties located so close to a major highway and already set up for water and sewer that list for as low as that. Assessor Grota stated that comparable properties for the first parcel, #V5-0606-00B, average a value of \$173,100 per acre while the parcel is assessed at \$164,800 per acre.

Assessor Grota noted that two smaller parcels along American Eagle sold in November 2008 and in 2009 with purchase prices of \$410,000 for 1.76 acres and \$410,000 for 2.15 acres. He stated this equated to over \$200,000 per acre for very comparable lands. Mr. Morell stated that those properties have been used for senior CBRF facilities which require a conditional use permit. Chairperson Murphy stated that the properties have the same zoning as the parcels now being discussed, with the same permitted and conditional uses.

Board members noted that Park Bank was the mortgage holder for these properties and they asked how the purchase price compared with the loan value. They stated that if the loan value is much higher, there must have been some kind of documentation available to justify the difference. Mr. Morell stated that the loan value was much higher than the purchase price. He stated he was not with the bank at the time the loan was made in 2004-2005, but land values were much higher then.

Mr. Morell stated that the purchase was transacted through a sheriff's sale and the price bid was based on the appraisal he provided. He stated that the sale was open to any interested parties and no one was under duress to sell or purchase, so the sale was an open transaction.

Assessor Grota explained the criteria that have to be met to consider a sale to be an arm's length transaction. He stated that a sheriff's sale is basically a duress situation, since the property had to be relinquished involuntarily. He explained that since the bank foreclosed on the property, they had a strong interest in the sale and this could not be considered an arm's length transaction.

Motion Brandt/Gundrum to determine that the taxpayer has not presented sufficient evidence to rebut the presumption of correctness granted by law to the Assessor and to affirm the Assessor's valuation of \$3,894,500 for parcel #V5-0606-00B. A roll call vote was taken on the motion with the following result: Yea's: Brandt, Gundrum, Murphy; Nay's: none. The motion was passed.

Motion Brandt/Gundrum to determine that the taxpayer has not presented sufficient evidence to rebut the presumption of correctness granted by law to the Assessor and to affirm the Assessor's valuation of \$364,800 for parcel #V5-0606-00K. A roll call vote was taken on the motion with the following result: Yea's: Brandt, Gundrum, Murphy; Nay's: none. The motion was passed.

Motion Brandt/Gundrum to determine that the taxpayer has not presented sufficient evidence to rebut the presumption of correctness granted by law to the Assessor and to affirm the Assessor's valuation of \$904,800 for parcel #V5-0606-00H. A roll call vote was taken on the motion with the following result: Yea's: Brandt, Gundrum, Murphy; Nay's: none. The motion was passed.

Motion Brandt/Gundrum to determine that the taxpayer has not presented sufficient evidence to rebut the presumption of correctness granted by law to the Assessor and to affirm the Assessor's valuation of \$867,000 for parcel #V5-0606-00L. A roll call vote was taken on the motion with the following result: Yea's: Brandt, Gundrum, Murphy; Nay's: none. The motion was passed.

Assessor Grota provided Mr. Morell with the Notices of Board of Review Determination and further appeal procedures information.

**C. Tax Key #V5-0598-00E 1616 Pine Cove Lane**  
**Tax Key #V5-0598-00F 1565 Pine Cove Lane**  
**Tax Key #V5-0598-00G 1555 Pine Cove Lane**  
**Tax Key #V5-0598-00H 1515 Pine Cove Lane**  
**Tax Key #V5-0598-00J 1600 Pine Cove Lane**  
**Bohn Development – David Bohn, Agent**

Clerk Wilber stated that the next hearing was again for five parcels and asked if they should be introduced together. Property owner David Bohn stated it was his opinion that all parcels were in a similar situation and could be discussed at the same time. Clerk Wilber introduced the hearing for tax keys #V5-0598-00E located at 1616 Pine Cove Lane and assessed at \$173,400, #V5-0598-00F located at 1565 Pine Cove Lane and assessed at \$208,000, #V5-0598-00G located at 1555 Pine Cove Lane and assessed at \$223,600, #V5-0598-00H located at 1515 Pine Cove Lane and assessed at \$222,100 and #V5-0598-00J located at 1600 Pine Cove Lane and assessed at \$207,100. She swore in all witnesses to this hearing, which were property owner David Bohn and Assessor Grota.

Mr. Bohn stated that the lots have been on the market since 2008 and the prices for them have been lowered twice since then but there has been no interest in them. He provided a map that showed the different prices that have been placed on the properties. He stated the first reduction in prices had taken place in 2010 and he was now using prices calculated for him by Shorewest personnel as of April 2011.

Assessor Grota stated that the lots are unique, in that they are larger than typical Village lots and on water and sewer. He stated that going solely by listing prices would be a mistake in his opinion because although the market is slow at this time, it can be very volatile and assessed values can not chase the market either up or down. Assessor Grota stated that no parcels of this size have sold in the Village and he did not feel comfortable using parcels in Polk or other townships since they do not have municipal sewer and water.

Mr. Bohn disputed the assessor's unwillingness to consider the realtor's valuations for these properties and stated that the realtor's judgment should be used since this is their field of expertise.

Assessor Grota stated he had already adjusted the values to reflect the lack of movement in the market for this type of property.

Motion Brandt/Gundrum to determine that the taxpayer has not presented sufficient evidence to rebut the presumption of correctness granted by law to the Assessor and to affirm the Assessor's valuation of \$173,400 for parcel #V5-0598-00E. A roll call vote was taken on the motion with the following result: Yea's: Brandt, Gundrum, Murphy; Nay's: none. The motion was passed.

Motion Brandt/Gundrum to determine that the taxpayer has not presented sufficient evidence to rebut the presumption of correctness granted by law to the Assessor and to affirm the Assessor's valuation of \$208,000 for parcel #V5-0598-00F. A roll call vote was taken on the motion with the following result: Yea's: Brandt, Gundrum, Murphy; Nay's: none. The motion was passed.

Motion Gundrum /Brandt to determine that the taxpayer has not presented sufficient evidence to rebut the presumption of correctness granted by law to the Assessor and to affirm the Assessor's valuation of \$223,600 for parcel #V5-0598-00G. A roll call vote was taken on the motion with the following result: Yea's: Brandt, Gundrum, Murphy; Nay's: none. The motion was passed.

Motion Brandt/Gundrum to determine that the taxpayer has not presented sufficient evidence to rebut the presumption of correctness granted by law to the Assessor and to affirm the Assessor's valuation of \$222,100 for parcel #V5-0598-00H. A roll call vote was taken on the motion with the following result: Yea's: Brandt, Gundrum, Murphy; Nay's: none. The motion was passed.

Motion Brandt/Gundrum to determine that the taxpayer has not presented sufficient evidence to rebut the presumption of correctness granted by law to the Assessor and to affirm the Assessor's valuation of \$207,000 for parcel #V5-0598-00J. A roll call vote was taken on the motion with the following result: Yea's: Brandt, Gundrum, Murphy; Nay's: none. The motion was passed.

Assessor Grota provided Mr. Bohn with the Notices of Board of Review Determination and further appeal procedures information.

**D. Tax Key #V5-0580-00C-072 592 Cedar Bluffs Way**  
**Tax Key #V5-0580-00C-073 596 Cedar Bluffs Way**  
**Elite Real Estate Development, LLC – Mike Nagel, Agent**

Clerk Wilber stated that the next hearing was for two parcels and asked if they should be introduced together. Property owner Michael Nagel stated that both parcels could be discussed together since many of his comments would be the same for both. Clerk Wilber introduced the hearing for tax key parcels #V5-0580-00C-072 located at 592 Cedar Bluffs Way with a total assessment of \$193,000 and #V5-0580-00C-073 located at 596 Cedar Bluffs Way with a total assessment of \$203,800. She swore in all witnesses to this hearing, which were property owner Michael Nagel and Assessor Grota.

Mr. Nagel provided a sales brochure for the units and stated that both properties are interior units in a 4-unit building. He stated that 596 Cedar Bluffs Way was assessed in 2010 after it was fully completed, but 592 Cedar Bluffs way was only completed in February 2011. Mr. Nagel asked why 596's assessment increased this year when it was completed a full year before. He also asked why the assessment for 592 increased by so much when it was a "white box" unit, with no plumbing or finishing at the beginning of the year.

Assessor Grota stated that the assessment for 596 was increased by \$1800 over the 2010 level to account for air conditioning that was added in 2010. He stated there was also an \$8000 increase in the land value because unbuilt lots are given a discount in that amount. He stated the discount should have been removed at the time construction started, but it was not and the oversight was corrected this year.

Assessor Grota stated that the assessment files show 592 as being 93% finished as of January 1, 2011, which would substantially differ from Mr. Nagel's testimony. He asked Mr. Nagel how much it would have cost to complete 592 and Mr. Nagel stated it was approximately \$78,000. Assessor Grota stated that going by Mr. Nagel's description of the condition of the unit at the beginning of the year, it would have been assessed as 60% completed and that would have given it a value of \$138,000.

Mr. Nagel provided a listing of the finishing costs for the unit. Assessor Grota reviewed the list and stated that a few of the items such as engineering fees would not directly add to the value of the property. He stated that removing those costs would bring the finishing costs to around \$58,000, which would be close to the difference between the 93%- and 60%-completed figures.

Mr. Nagel asked when the unit was viewed for assessment, since he did not receive a call to make an appointment for that. Assessor Grota stated he did not have a specific date in his records, but it would have been within the last two weeks of December 2010. Mr. Nagel stated it is always his business practice to wait until after the first of the year to finish off units that have not been sold, and that is what he did with 592. Mr. Nagel stated he was certain that no finishing was done until well after the first of the year. Assessor Grota stated that the finishing budget provided by Mr. Nagel would support a value of \$138,700 for 60% completion.

Motion Brandt/Gundrum to determine that the taxpayer has presented sufficient evidence to rebut the presumption of correctness granted by law to the Assessor and to reduce the property valuation for parcel #V5-0580-00C-072 located at 592 Cedar Bluffs way to \$138,700. A roll call vote was taken on the motion with the following result: Yea's: Brandt, Gundrum, Murphy; Nay's: none. The motion was passed.

Motion Brandt/Gundrum to determine that the taxpayer has not presented sufficient evidence to rebut the presumption of correctness granted by law to the Assessor and to affirm the Assessor's valuation of \$203,800 for parcel #V5-0580-00C-073 located at 596 Cedar Bluffs Way. A roll call vote was taken on the motion with the following result: Yea's: Brandt, Gundrum, Murphy; Nay's: none. The motion was passed.

Assessor Grota provided Mr. Nagel with the Notices of Board of Review Determination and further appeal procedures information.

**E. Tax Key #V5-0820-029 through  
Tax Key #V5-0820-056  
Louis Neuville**

**Sherman Heights, Phase 2**

Chairperson Murphy informed Mr. Neuville that the objections submitted on these properties involve the question of agricultural use designation. She stated that this matter requires that staff conduct further research, so these items will be tabled until the next Board of Review meeting, which has been scheduled for June 20<sup>th</sup> at 12:00p.m. Chairperson Murphy stated that Mr. Neuville will receive notification of the exact time for his appointment on that date.

**F. Tax Key #V5-0318-018-00A 111 Glen Hill Drive  
Richard & Sandra Gadow**

Clerk Wilber introduced the next hearing for tax key parcel #V5-0318-018-00A at 111 Glen Hill Drive and swore in all witnesses to this hearing, which were property owner Sandra Gadow and Assessor Grota.

Ms. Gadow stated that during the Open Book process, the assessment on this property was reduced by \$25,000, but it was her opinion that the reduction should have been \$50,000. She stated she is a realtor and a remodeling contractor, so she is aware of the depressed condition of the housing market. Ms. Gadow stated she has been unable to raise rents at this property since building it in 1998. Ms. Gadow stated that the property has a number of issues, including its location right next to the post office and the fact that the building does not have a basement and only 1-car garages.

Assessor Grota stated that the adjustment of \$27,000 that was granted at Open Book was based on information provided that included the lot's location next to the post office and the relatively lower rental income. Assessor Grota provided sales of comparable properties from 2008 and 2011 and explained how these sales supported the assessed value. Ms. Gadow pointed out that all of the comparable properties used have basements but her property does not. She stated that is a large negative factor for renters.

Ms. Gadow stated that her insurance and tax payments now equal more than the rental income from the property. She stated that the taxes do not include garbage service and she considers that unfair as well.

Assessor Grota stated it was his opinion that the fairly recent sales of comparable properties support the assessed value given.

Motion Brandt/Gundrum to determine that the taxpayer has not presented sufficient evidence to rebut the presumption of correctness granted by law to the Assessor and to affirm the Assessor's valuation of \$414,500 for parcel #V5-0318-018-00A. A roll call vote was taken on the motion with the following result: Yea's: Brandt, Gundrum, Murphy; Nay's: none. The motion was passed.

Assessor Grota provided Ms. Gadow with the Notices of Board of Review Determination and further appeal procedures information.

**G. Tax Key #V5-0653-00G 791 Valley Forge Drive  
Gary & Candace Helland**

Clerk Wilber introduced the next hearing for tax key parcel #V5-0653-00G located at 791 Valley Forge Drive and swore in all witnesses to this hearing, which were property owners Gary and Candace Helland and Assessor Grota.

Mr. Helland stated that they had taken part in the Open Book process and had been granted a reduction of \$6,100, but it was his opinion that the comparable properties used to support the assessment were not accurate. Mr. Helland stated he was confused about the assessment process in general and he felt that his taxes are too high. Chairperson Murphy asked if it would help if the Board deviated from the standard procedure and had Assessor Grota give his testimony first, then Mr. Helland could ask any questions he might have and offer his information in response. Mr. Helland stated this would be helpful.

Assessor Grota explained how the sales of comparable properties support the assessment on this property. He provided examples of sales from late 2009 and 2010 and stated that they actually support a value of \$385,800 for the subject property, which is more than the present assessment of \$371,700. Assessor Grota pointed out that the sale prices for each of the comparable properties were very closed to the assessed values.

Ms. Helland stated they had a realtor prepare a market analysis for the property that resulted in an estimate of \$330,000, much lower than the assessed value. Mr. Helland stated it was his opinion that the taxes on this property were too high and it was unfair to have to pay them. Chairperson Murphy explained that the meeting today was to discuss the assessment of the property. She stated that while the assessed value does relate to a property's tax bill, the Board of Review does not set levy amounts and can only deal with property assessments. Mr. Helland stated he did not feel that his house was worth the assessed amount in today's market.

Motion Brandt/Gundrum to determine that the taxpayer has not presented sufficient evidence to rebut the presumption of correctness granted by law to the Assessor and to affirm the Assessor's valuation of \$371,300 for parcel #V5-0653-00G. A roll call vote was taken on the motion with the following result: Yea's: Brandt, Gundrum, Murphy; Nay's: none. The motion was passed.

Assessor Grota provided Mr. and Ms. Helland with the Notices of Board of Review Determination and further appeal procedures information.

**IX. Adjournment**

Motion Gundrum/Brandt to adjourn the Board of Review at 2:55 p.m. until 12:00 p.m. on Monday, June 20, 2011.

---

Maureen A. Murphy, Village Chairperson

Minutes submitted by Margaret Wilber, Deputy Clerk